



STATE OF MINNESOTA
DEPARTMENT OF REVENUE
Mail Station 4450
St. Paul, MN 55146-4450

PARENTING RESOURCE
CENTER INCORP
PO BOX 505
AUSTIN

MN 55912-0505

MAY 25, 1993

ACCOUNT NUMBER: 5210595

Re: Inactivating your sales and use tax account

Our records show that you've been filing sales and use tax returns with no sales and no tax due. If you have no taxable retail sales, and have no purchases subject to use tax, you may not need a sales tax permit and may not need to file returns. In an effort to save both of us the time and expense involved in processing returns, we are planning to *inactivate your account*. Please review the following criteria explaining who needs a sales tax permit.

You need a sales and use tax permit if any of the following apply to your business:

- You make retail sales in Minnesota.
- You have use tax to report.
- You have been issued a Motor Carrier Direct Pay Certificate
- You own aircraft that is leased.
- You have been issued a Direct Pay Permit
- You are a hobbyist or collector who makes taxable sales at various locations and shows.

If any of the above apply to you, you must indicate which applies to you on the lower portion of this letter and return it to us within ten days.

If you have sales or use tax to report for this year, or think your account should remain active for some other reason, please explain below and return to us within ten days. If, after reviewing your response, your account is kept active, you will receive your annual return as usual.

If you do not respond to this letter, your account will be inactivated and you will not receive any more sales and use tax returns.

If you begin making taxable sales or purchases subject to use tax in the future, you may reactivate your account by contacting the Taxpayer Information Office. Call 612-296-6181 or toll free 1-800-657-3777.

(Detach here)

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Response: _____

Phone () _____

Mail your response to the address shown at top of page.

ST-105 (REV. 5/91)

4450

AN EQUAL OPPORTUNITY EMPLOYER

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